

# SINGLE AUDIT

# Baird & Company CPAs, LLC

CERTIFIED PUBLIC ACCOUNTANTS & FINANCIAL ADVISORS  
Augusta, Georgia Office

Thomson, Georgia Office

John P. Gillion, Jr., CPA, PFS, CFS, CVA, CFP®  
J.T. Cosnahan, CPA, CFE, CGFM, DABFA  
Robert D. Huntley, Jr., CPA  
Rep. E. Whiddon, CPA, CVA  
Brenda F. Carroll, CPA, CIA, CFE

Benjamin B. Barmore, CPA, MCP, CITP  
W. Lee Hammond, CPA

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners  
Columbia County, Georgia  
Evans, Georgia

We have audited the basic financial statements of Columbia County, Georgia as of and for the year ended June 30, 2004, and have issued our report thereon dated October 15, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of The United States.

### Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Columbia County, Georgia's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

To the Board of Commissioners  
Columbia County, Georgia  
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We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, audit committee, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Baird & Company, CPAs, LLC*

Baird & Company, CPAs, LLC  
Certified Public Accountants

October 15, 2004  
Augusta, Georgia

# Baird & Company, CPAs, LLC

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners  
Columbia County, Georgia  
Evans, Georgia

### Compliance

We have audited the compliance of Columbia County, Georgia, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. Columbia County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Columbia County, Georgia's management. Our responsibility is to express an opinion on Columbia County Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non Profit Organization*. Those standards and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Columbia County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Columbia County, Georgia's compliance with those requirements.

In our opinion, Columbia County, Georgia, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.



Internal Control Over Compliance

The management of Columbia County, Georgia is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Columbia County, Georgia's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Commissioners, audit committee, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Baird & Company, CPAs, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

October 15, 2004  
Augusta, Georgia

**COLUMBIA COUNTY, GEORGIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2004**

| <u>Federal Grantor/Pass-Through Grantor<br/>Program Title</u> | <u>Federal<br/>CFDA<br/>Number</u> | <u>Grant<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|---|------------------------------------|-------------------------|---------------------------------|
| <u>U.S. Department of Justice</u>                             |                                    |                         |                                 |
| Juvenile Accountability Block Grant                           | 16.523                             | 02B-ST-0002             | \$ 6,279                        |
| Juvenile Accountability Block Grant                           | 16.523                             | 02B-ST-0002             | 12,113                          |
| Federal Govt Partnership Grant - Bulletproof Vest             | 16.607                             |                         | 1,230                           |
| Local Law Enforcement Block Grant                             | 16.592                             | 2002-LB-BX-1932         | 543                             |
|   |                                    |                         | <u>20,164</u>                   |
| <br><u>Federal Emergency Management Agency</u>                |                                    |                         |                                 |
| Hazard Mitigation   | 83.516                             | HMGP 1033-0128 (1)      | 130,472                         |
| Hazard Mitigation   | 83.548                             | HMGP 1033-0125 (2)      | 117,375                         |
| HMGP-Local Government Plan                                    | 83.557                             | HMGP 1311-0009          | 14,295                          |
| Local All Hazards Emergency Operations Planning Agreement     | 83.562                             |                         | 3,185                           |
| Community Emergency Response Team                             | 83.564                             |                         | 3,210                           |
|   |                                    |                         | <u>268,536</u>                  |
| <br><u>U.S. Department of Transportation</u>                  |                                    |                         |                                 |
| Transit Oper Assistance                                       | 20.507                             | GA-18-9022              | 49,594                          |
| Transit Oper Assistance                                       | 20.507                             | GA-18-9023              | 51,154                          |
| Trans Enhancement   | 20.205                             | STP-000E(107)           | 753,600                         |
|   |                                    |                         | <u>854,348</u>                  |
| <br><u>U.S. Department of Natural Resources</u>               |                                    |                         |                                 |
| GA Dept of Natural Resources                                  | 15.916                             | 13-00809                | <u>14,025</u>                   |
|   |                                    |                         | <u>\$ 1,157,073</u>             |

**COLUMBIA COUNTY, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2004**

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Columbia County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2 – Non-cash Awards**

Columbia County, Georgia, did not receive any non-cash federal awards during the year ended June 30, 2004.

**COLUMBIA COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2004**

**I. Summary of Auditor's Results**

- A. An unqualified opinion was issued on the financial statements of Columbia County, Georgia.
- B. Our audit of the financial statements disclosed no material weaknesses in internal controls over financial reporting.
- C. Our audit of the financial statements disclosed no instances of noncompliance with laws, regulations and the provisions of contracts and grant agreements that are material to the general purpose financial statements.
- D. Our audit of compliance with the types of compliance requirements applicable to the County's major programs disclosed no material weaknesses in internal controls over compliance.
- E. An unqualified opinion was issued on Columbia County, Georgia's compliance with the types of compliance requirements applicable to its major federal programs.
- F. Our audit disclosed no audit findings which relate to the federal and state awards which are required to be reported.
- G. Major federal program for Columbia County, Georgia for the fiscal year ended June 30, 2004 is:

| <u>Program Name</u>                 | <u>CFDA#</u> |
|-------------------------------------|--------------|
| Trans-Enhancement – Canal Headgates | 20.205       |

- H. The threshold for determining Type A programs for Columbia County, Georgia is \$300,000.

**II. Findings Related to the audit of the Basic Financial Statements of Columbia County, Georgia**

There were no findings noted for the year ended June 30, 2004 which are required to be reported in accordance with *Government Auditing Standards*.

**III. Findings and Questioned Costs Related to the Audit of Federal and State Awards.**

There were no findings noted for the year ended June 30, 2004 which are required to be reported under OMB Circular A-133 criteria.